

## CHURCH AND CEMETERY PROPERTY TAX EXEMPTION

### Prior Law

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The property of cemetery associations were required to be used exclusively for the maintenance and care of the cemeteries devoted to interment of human bodies and human remains in order to be exempt from property tax.

The property of religious, literary, and charitable societies were required to be used solely for their appropriate objects and not leased or otherwise used with a view to pecuniary profit in order to be exempt from property tax.

### New Provisions

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Section 24 of the Act permits a cemetery association to receive the exemption if it leases agricultural land to another person for agricultural use, and the revenues resulting from the lease are used exclusively for the maintenance and care of cemeteries owned by the cemetery association and devoted to interment of human bodies and human remains.

Section 24 of the Act also permits a religious institution or society to receive the exemption on grounds not exceeding a total of fifty acres even if the land is leased or not used for its appropriate objects, so long as all profits resulting from the use or lease of the grounds are used exclusively by the religious institution or society for its appropriate objects.

### Section Amended

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Section 24 of 2015 Iowa Acts House File 616, amends Iowa Code section 427.1, subsections 6 and 8, 2015.

### Effective Date

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July 1, 2015